



**NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 174**

AMENDMENT NO. _____
(to be filled in by
Principal Clerk)

S174-ABAxfr-3 [v.2]

Page 1 of 3

Amends Title [NO]
First Edition

Date _____, 2023

Senator _____

1 moves to amend the bill on page 2, lines 25-26, by rewriting the lines to read:

2 "(5) A partnership including an entity that is classified as a partnership for federal
3 income tax purposes, or an S corporation as defined in G.S. 105-131(b).";
4

5
6 and on page 5, lines 7-8, by rewriting the lines to read:

7 "(5) A partnership including an entity that is classified as a partnership for federal
8 income tax purposes, or an S corporation as defined in G.S. 105-131(b).";
9

10
11 and on page 9, lines 4-6, by rewriting the lines to read:

12 "(2) Cost price. – The actual price paid-paid by the person liable for the tax, before
13 any discount, rebate, or allowance, for an item identified as a stock keeping
14 unit by a unique code or identifier representing the item that is subject to the
15 tax imposed by Part 3 of this Article. Article by the person liable for the tax.
16 The actual";
17

18
19 and on page 11, line 36, by rewriting that line to read:

20 "any other information required by the Secretary to determine the person's alcoholic beverage
21 transactions. The records must be kept for three years from";
22

23
24 and on page 11, line 50, through page 12, line 1, by rewriting those lines to read:

25 "of the credit is determined using the tax rate in effect under G.S. 105-449.80 for the time period
26 covered by the return. date the fuel is placed into the qualified motor vehicle. To obtain a credit,
27 the motor carrier must furnish";
28

29
30 and on page 12, line 34, by rewriting that line to read:

31 "maintain records to determine the person's motor fuel or alternative fuel transactions and any
32 other information as";



* S 1 7 4 - A B A X F R - 3 - V - 2 *

NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 174

AMENDMENT NO. _____
(to be filled in by
Principal Clerk)

S174-ABAxfr-3 [v.2]

Page 2 of 3

1
2 and on page 13, lines 45-46, by rewriting those lines to read:

3 "(e) Credit for Motor Fuel in Terminal. – When filing a return, a licensed supplier who is
4 the position holder may take a credit for tax-paid motor fuel in the terminal system."";

5
6
7 and on page 14, lines 22-24, by rewriting those lines to read:

8 "(b) Inspection. – The Secretary or a person designated by the Secretary shall have the
9 right at any reasonable time to inspect the records subject to audit under this subsection and may
10 do any of the following to determine tax liability under this Article:";

11
12
13 and on page 14, line 42, by rewriting the line to read:

14 "Article. The records must be kept for";

15
16
17 and on page 15, lines 28-29, by deleting "return or any other information required by the
18 Secretary of Revenue." and substituting "return.";

19
20
21 and on page 15, lines 37-38, by rewriting those lines to read:

22 "SECTION 3.21. G.S. 105-449.81 reads as rewritten:

23 **"§ 105-449.81. Excise tax on motor fuel.**

24 An excise tax at the motor fuel rate is imposed on motor fuel that is:

25 ...

26 (3b) Fuel grade ethanol or biodiesel fuel if the fuel meets at least one of the
27 following descriptions:

28 a. Is produced in this State and is removed from the storage facility at the
29 production location.

30 b. Is imported to this State by means of a transport truck, a railroad tank
31 car, a tank wagon, or a marine vessel where fuel grade ethanol or
32 biodiesel from the vessel is not delivered to a terminal that has been
33 assigned a terminal control number by the Internal Revenue Service.

34 c. Repealed by Session Laws 2009-445, s. 34(a), effective January 1,
35 2010.

36 d. Is removed from the terminal transfer system and is not subject to the
37 federal excise tax imposed by § 4081 of the Code.

38 (4) Blended fuel made in this State or imported to this State.

39 (5) Transferred within the terminal transfer system and is subject, upon transfer,
40 to the federal excise tax imposed by ~~section~~ § 4081 of the Code or is transferred
41 to a person at a terminal who is not licensed under this Article as a supplier."

42 **SECTION 3.22.(a)** G.S. 105-449.88 reads as rewritten:

43 **"§ 105-449.88. Exemptions from the excise tax.**

**NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 174**

AMENDMENT NO. _____
(to be filled in by
Principal Clerk)

S174-ABAxfr-3 [v.2]

Page 3 of 3

1 The excise tax on motor fuel does not apply to the following:

2 ...

3 (12) Fuel grade ethanol or biodiesel transferred between terminals within North
4 Carolina, if the fuel grade ethanol or biodiesel is owned by the same licensed
5 supplier."

6 **SECTION 3.22.(b)** This section is effective when it becomes law and applies to
7 transfers occurring on or after that date.

8 **SECTION 3.23.** Except as otherwise provided, this Part is effective when it becomes
9 law."

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____